

other supplies necessary for the proper use of the headquarters of the Grand Army of the Republic, on proper vouchers of the quartermaster-general of the Grand Army of the Republic. *The director shall also furnish like materials for use of the headquarters of the United Spanish War Veterans, department of Wisconsin, on proper voucher of the department adjutant or quartermaster.*

Approved June 13, 1945.

No. 22, A.]

[Published June 15, 1945.]

### CHAPTER 299.

AN ACT to create 85.801 of the statutes, relating to the moral and financial responsibility of persons engaged in furnishing hay-rack, sleigh-ride or other similar transportation for hire in counties having a population of 500,000 or more and providing a penalty.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

85.801 of the statutes is created to read:

85.801 HAY-RACK, SLEIGH RIDES LICENSED. In counties having a population of 500,000 or more, the owners of every vehicle operating upon any highway for hire for the purpose of transporting persons in what is commonly known as a hay-rack ride, a sleigh, box-sled or bob-sled ride or a ride of similar nature, shall obtain a license from the county board which is authorized to issue such license for a fee of \$1. No such license shall be issued until the applicant shall exhibit proof that he is a person of good moral character and that he carries liability insurance for the protection of his passengers in the minimum amount of \$10,000 for any one passenger and \$50,000 for any single accident. If such owner operates such vehicle by an agent or servant, such agent or servant must likewise obtain such license. The county board may revoke any such license after notice and hearing accorded the licensee, whenever in their judgment the public safety requires. Any person operating any vehicle for hire for the purposes hereinabove described without first obtaining such a license, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine not to exceed \$100 or by imprisonment in the county jail for not more than 30 days,

or both. The provisions of section 85.93 shall be applicable to the insurance required under this section, whether the vehicle used for the purposes hereinabove specified be a motor vehicle or propelled in any other manner. Such vehicles shall be equipped at the 2 rear corners with red reflective signals and at the 2 front corners and at the end of the tongue or pole thereof with blue reflective signals of a type approved by the motor vehicle department.

Approved June 13, 1945.

No. 45, A.]

[Published June 15, 1945.]

### CHAPTER 300.

AN ACT to amend 72.02 (1) of the statutes, relating to the tax on inheritances received by adopted children.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

72.02 (1) of the statutes is amended to read:

72.02 (1) Where the person or persons entitled to any beneficial interest in such property shall be the husband, wife, lineal issue, lineal ancestor, brother or sister, or a descendant of a brother or sister of the decedent, a wife or widow of a son, or the husband of a daughter of the decedent, or any child *legally* adopted \* \* \*, or any child to whom such decedent for not less than 10 years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said 10 years thereafter, or any lineal issue of such adopted or mutually acknowledged child, at the rate of 2 per cent \* \* \* of the clear value of such interest in such property. *The terms lineal issue, lineal ancestor, brother, sister, descendant, son and daughter shall include such relationship established through such legal adoption or mutual acknowledgment.*

Approved June 13, 1945.